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GOVERNMENT OF GOA

Department of Finance

Revenue and Control Division

Notification

4/5/2005-FIN(R&C)(154)/28106

Date: 25-Apr-2025

In exercise of the powers conferred by Section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Amendment) Rules, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 6.*— In rule 6 of the Goa Value Added Tax Rules, 2005, hereinafter referred to as the “principal Rules”

(i) in sub-rule (1), in the second proviso, for the expression “court fee stamps of the value specified in rule 46 towards processing fee”, the expression “the fee as specified in these rules towards processing fee” shall be substituted;

(ii) In sub-rule (4), in the second proviso, for the words “court fee stamps of the value specified in rule 46 towards processing fees”, the words “fee as specified in these rules towards processing fee” shall be substituted.

3. *Amendment of rule 12.*— In rule 12 of the principal Rules, for the expression “in the form of court fee stamps of the amount as prescribed in rule 46”, the expression “as specified in these rules” shall be substituted.

4. *Amendment of rule 24.*— In rule 24 of the principal Rules, in sub-rule (5), for the expression “affixing court fee stamps of the value specified in rule 46”, the expression “and pay fee as specified in these rules” shall be substituted.

5. *Amendment of rule 33.*— In rule 33 of the principal Rules, in sub-rule (1), for the expression “court fee stamp of the amount specified in rule 46”, the expression “court fee stamp or copy of e-receipt/e-challan of the amount specified in these rules” shall be substituted;

in sub-rule (2), for the expression “the court fee stamps of the amount specified in rule 46”, the expression “court fee stamp or copy of e-receipt/e-challan of the amount specified in these rules” shall be substituted.

6. *Substitution of rule 46.*— For rule 46 of the principal Rules, the following rule shall be substituted, namely-

“46.— Payment of Fees and Mode of Payment”—

The following fees shall be payable either by affixing court fee stamps or by making payment through e-challan and enclosing the copy of the paid e-challan/e-receipt along with related documents—

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| (i) on memorandum of appeal against order of assessment/re-assessment with or without penalty, or of penalty or of forfeiture. | Rs. 800/- |
| (ii) on application for review to Reviewing Authority against order of assessment/re-assessment or Appeal or any other Order with or without penalty or of penalty or of forfeiture. | Rs. 800/- |
| (iii) on an application for clarification to the Commissioner under sub-section (3) of Section 69. | Rs. 1000/- |
| (iv) on application for grant of certified copies of any document other than those specified in the rules (per copy). | Rs. 100/- |
| (v) on memorandum of appeal to the Tribunal. | Rs. 1000/- |
| (vi) on application for grant of amendments to registration certificates. | Rs. 400/- |
| (vii) Letter of authority for representation before any authority under the Act and Rules. | Rs. 50/- |
| (viii) Application raising objection as to jurisdiction of any officer or person. | Rs. 500/- |
| (ix) on application to the Commissioner for composition of tax. | Rs. 500/- |
| (x) on application to the Commissioner for renewal of certificate of composition. | Rs. 500/- |
| (xi) on application to the Commissioner, under rule 24 (5) for remission of penalty and/or interest. | Rs. 1000/- |
| (xii) on application to the Commissioner, under rule 55 for compounding of offence. | Rs. 1000/- |
| (xiii) on any other application or petition for relief to any authority under the Act or Rules. | Rs. 200/- |

7. *Substitution of rule 52.*— For rule 52 of the principal Rules, the following rule shall be substituted, namely:—

“52 – Jurisdiction:—

(1) For implementing the provisions of the Act and these rules, the Commissioner of State Tax shall by an Order published in the Official Gazette specify the geographical areas comprised in the particular ward offices and the extent of the jurisdiction to be exercised by such Officers/Officials posted in the respective ward offices.

(2) The Appropriate Assessing Authority nominated by the Commissioner of State Tax shall have jurisdiction in relation to non-resident dealers.

(3) The Commissioner of State Tax may by an Order published in the Official Gazette specify a separate Large Taxpayer Unit (LTU) for exercising jurisdiction over the Class of dealers as may be specified in that Order.”

8. *Substitution of rule 54.*— For rule 54 of the principal Rules, the following rule shall be substituted, namely:—

“54 – *Supply of certified copies of orders and records:*— (1) Any person who is party to a proceeding under the Act or under these rules may apply to the Appropriate Assessing Authority having jurisdiction in respect of such proceedings or having the custody of the records pertaining thereto, for a certified copy of a document produced or filed in such proceeding or of an order passed by such authority.

(2) A separate application shall be made for requesting for issue of certified copies in respect of records pertaining to each financial year along with payment of fees as specified under these rules.

(3) Every certified copy shall be ordinarily made ready on or before the seventh working day after complete application under this rule with payment of full fees have been made by the applicant.

(4) No copy shall be delivered to any person until it has been examined, certified and stamped by the Appropriate Assessing Authority. The Appropriate Assessing Authority shall see that the provisions of law and of these rules have been complied with in all respects.

9. *Amendment of rule 55.*— In rule 55 of the principal Rules, in sub-rule (IA)(i), for the words “and court fee stamps of the value as specified in rule 46, shall be duly affixed thereon.”, the words “and court fee stamp or copy of e-receipt/e-challan shall be duly affixed/attached/enclosed of the amount as specified under these rules” shall be substituted.

10. *Substitution of Form VAT XIII.*— In the principal Rules, for the existing Form VAT XIII, the following form shall be substituted, namely:—

“Form VAT – XIII

[See rule 6(1)]

APPLICATION FOR OPTING FOR COMPOSITION OF TAX PAYABLE BY THE DEALER UNDER SECTION 7 OF THE GOA VALUE ADDED TAX ACT, 2005 (Act 9 of 2005).

(1) To,

The Appropriate Assessing Authority,

_____ Ward.

(2) TIN

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(3) Name and style of the business:

Address: _____

(4) Address of the additional places of business:

I/We are carrying on business as —

(a) Reseller of liquor in packed bottles

(b) Bar or Tavern

(c) Any other dealer eligible for Composition:

Type of Business to be specified—

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do hereby apply for payment of tax by way of Composition as provided under Section 7 of the Act.

I/we certify that my/our turnover of sales during the previous year was of Rs.....

I/we do hereby declare that I/we do not fall under any of the contingencies stipulated under sub-rule (2) of rule 6.

Place:

Date:

Signature of the dealer.”.

11. *Omission of Third Schedule.*— In the principal Rules, the Third Schedule shall be omitted.

By order and in the name of the Governor of Goa.

Dr. Pranab G. Bhat, Under Secretary, Finance (R&C).